

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2002
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	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY
ASSETS								
Cash and cash equivalents	\$ 208,018,883	\$ 427,541	\$ 182,392	\$ 60,041,190	\$ 4,141,602	\$ 3,489,080	\$ 1,274,240	\$ 10,718,570
Taxes receivable - delinquent	234,718	-	-	-	-	-	-	215,541
Accounts receivable	624,145	487,088	-	-	1,670	-	-	-
Estimated uncollectible - accounts receivable	(38,309)	-	-	-	-	-	-	-
Assessments receivable	98,383	-	-	-	-	-	-	-
Due from other funds	28,789,137	271,343	-	-	3,515,388	235	60,463	-
Due from other governments	11,654,978	-	-	-	-	-	-	232,725
Prepayments	96,388	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 249,478,323</u>	<u>\$ 1,185,972</u>	<u>\$ 182,392</u>	<u>\$ 60,041,190</u>	<u>\$ 7,658,660</u>	<u>\$ 3,489,315</u>	<u>\$ 1,334,703</u>	<u>\$ 11,166,836</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 6,618,920	\$ -	\$ 95,000	\$ 51,469	\$ 873,593	\$ 8,700	\$ 713	\$ 1,211
Retainage payable	646,512	-	-	-	36,995	-	-	-
Due to other funds	13,140,318	271,343	-	2,830,310	767,732	38,159	185,587	507,839
Interfund short-term loans payable	5,160,032	-	-	-	-	-	-	-
Due to other governments	29,166	-	-	-	-	-	-	-
Wages payable	32,019	-	-	-	8,337	-	-	-
Taxes payable	18,779	-	-	-	-	-	-	-
Interest payable	531,250	-	-	531,250	-	-	-	-
Deferred revenues	781,994	-	-	-	188,746	-	-	215,541
Obligations under reverse repurchase agreements	2,480,714	-	-	966,691	-	58,127	-	178,961
Notes and contracts payable	85,627,937	-	-	85,627,937	-	-	-	-
Custodial accounts	1,661,792	-	-	-	-	-	-	-
Advances from other funds	778,340	-	-	-	-	-	-	-
Total liabilities	<u>117,507,773</u>	<u>271,343</u>	<u>95,000</u>	<u>90,007,657</u>	<u>1,875,403</u>	<u>104,986</u>	<u>186,300</u>	<u>903,552</u>
Fund balances								
Reserved for encumbrances	98,532,586	-	-	-	62,956,905	850,195	270,510	1,201
Reserved for prepayments	96,388	-	-	-	-	-	-	-
Designated for net unrealized gains	2,353,051	-	-	923,262	-	55,516	-	170,922
Undesignated (deficit)	30,988,525 ^(a)	914,629	87,392	(30,889,729)	(57,173,648)	2,478,618	877,893	10,091,161
Total fund balances (deficit)	<u>131,970,550</u>	<u>914,629</u>	<u>87,392</u>	<u>(29,966,467)</u>	<u>5,783,257</u>	<u>3,384,329</u>	<u>1,148,403</u>	<u>10,263,284</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 249,478,323</u>	<u>\$ 1,185,972</u>	<u>\$ 182,392</u>	<u>\$ 60,041,190</u>	<u>\$ 7,658,660</u>	<u>\$ 3,489,315</u>	<u>\$ 1,334,703</u>	<u>\$ 11,166,836</u>

(a) See Note 6, "Capital Assets" - Construction Commitments.

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	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 32,270,362	\$ 798,421	\$ 1,381,280	\$ 48,169	\$ 61,901	\$ 14,618,306	\$ 111,753	\$ 107,875
Taxes receivable - delinquent	-	1,292	-	-	-	-	-	-
Accounts receivable	110,387	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	(38,309)	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	13,895,232	-	-	-	-	54,310	1,065,566	-
Due from other governments	6,593,600	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 52,831,272</u>	<u>\$ 799,713</u>	<u>\$ 1,381,280</u>	<u>\$ 48,169</u>	<u>\$ 61,901</u>	<u>\$ 14,672,616</u>	<u>\$ 1,177,319</u>	<u>\$ 107,875</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 3,745,802	\$ -	\$ -	\$ -	\$ -	\$ 173,204	\$ -	\$ -
Retainage payable	450,485	-	-	-	-	-	-	-
Due to other funds	2,084,239	-	204,973	-	-	10,183	-	-
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	18,742	-	37	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	129,415	1,292	-	-	-	-	-	-
Obligations under reverse repurchase agreements	452,808	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	1,218,937	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>8,100,428</u>	<u>1,292</u>	<u>205,010</u>	<u>-0-</u>	<u>-0-</u>	<u>183,387</u>	<u>-0-</u>	<u>-0-</u>
Fund balance								
Reserved for encumbrances	26,164,910	-	4,261	-	-	1,921,815	-	-
Reserved for prepayments	-	-	-	-	-	-	-	-
Designated for net unrealized gains	416,249	-	-	-	-	-	-	-
Undesignated (deficit)	18,149,685	798,421	1,172,009	48,169	61,901	12,567,414	1,177,319	107,875
Total fund balances (deficit)	<u>44,730,844</u>	<u>798,421</u>	<u>1,176,270</u>	<u>48,169</u>	<u>61,901</u>	<u>14,489,229</u>	<u>1,177,319</u>	<u>107,875</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 52,831,272</u>	<u>\$ 799,713</u>	<u>\$ 1,381,280</u>	<u>\$ 48,169</u>	<u>\$ 61,901</u>	<u>\$ 14,672,616</u>	<u>\$ 1,177,319</u>	<u>\$ 107,875</u>

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	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION	PARKS CIP	PARKS, RECREATION & OPEN SPACE
ASSETS								
Cash and cash equivalents	\$ -	\$ 17,524,148	\$ 1,066,344	\$ 913,342	\$ 4,606,809	\$ 137,588	\$ 1,307,709	\$ -
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	1,910,773	1,856,116	-	646,875	741,845	172,359	-	3,257,226
Due from other governments	-	-	-	-	1,312,196	323,979	-	3,117,243
Prepayments	96,388	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,007,161</u>	<u>\$ 19,380,264</u>	<u>\$ 1,066,344</u>	<u>\$ 1,560,217</u>	<u>\$ 6,660,850</u>	<u>\$ 633,926</u>	<u>\$ 1,307,709</u>	<u>\$ 6,374,469</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 74,016	\$ 400,822	\$ 13,456	\$ 3,477	\$ 27,656	\$ 171,074	\$ -	\$ 135,269
Retainage payable	-	28,925	-	-	-	19,115	-	12,498
Due to other funds	1,604,728	237,637	63,125	2,338	136,172	162,964	-	1,499,812
Interfund short-term loans payable	90,139	-	-	-	-	-	-	3,399,089
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	-	9,733	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	196,183	-	-	83,285	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	439,677	3,178	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	778,340
Total liabilities	<u>2,208,560</u>	<u>866,745</u>	<u>76,581</u>	<u>15,548</u>	<u>247,113</u>	<u>353,153</u>	<u>-0-</u>	<u>5,825,008</u>
Fund balance								
Reserved for encumbrances	711,996	-	43,133	-	72,849	367,810	75,485	1,780,590
Reserved for prepayments	96,388	-	-	-	-	-	-	-
Designated for net unrealized gains	-	187,370	-	-	79,543	-	-	-
Undesignated (deficit)	(1,009,783)	18,326,149	946,630	1,544,669	6,261,345	(87,037)	1,232,224	(1,231,129)
Total fund balance (deficit)	<u>(201,399)</u>	<u>18,513,519</u>	<u>989,763</u>	<u>1,544,669</u>	<u>6,413,737</u>	<u>280,773</u>	<u>1,307,709</u>	<u>549,461</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,007,161</u>	<u>\$ 19,380,264</u>	<u>\$ 1,066,344</u>	<u>\$ 1,560,217</u>	<u>\$ 6,660,850</u>	<u>\$ 633,926</u>	<u>\$ 1,307,709</u>	<u>\$ 6,374,469</u>

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	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION
ASSETS							
Cash and cash equivalents	\$ 3,824,574	\$ 17,589,051	\$ 8,624,354	\$ 2,147,547	\$ 86,671	\$ 1,082,129	\$ 12,221,713
Taxes receivable - delinquent	-	-	17,885	-	-	-	-
Accounts receivable	-	-	-	-	-	-	25,000
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	98,383	-	-
Due from other funds	-	1,025,000	-	-	-	27,820	168,657
Due from other governments	-	-	-	-	-	-	75,235
Prepayments	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,824,574	\$ 18,614,051	\$ 8,642,239	\$ 2,147,547	\$ 185,054	\$ 1,109,949	\$ 12,490,605
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	\$ 136,256	\$ 142,443	\$ 10,404	\$ 287,012	\$ -	\$ 4,053	\$ 212,686
Retainage payable	-	-	-	39,837	-	-	10,098
Due to other funds	-	1,372,374	3,360	12,158	-	56,746	631,164
Interfund short-term loans payable	-	-	-	-	123,184	-	-
Due to other governments	-	24,453	-	-	-	4,713	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	17,885	-	84,979	-	144,136
Obligations under reverse repurchase agreements	-	254,546	139,786	-	-	-	150,327
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	136,256	1,793,816	171,435	339,007	208,163	65,512	1,148,411
Fund balance							
Reserved for encumbrances	531,923	-	29,291	617,668	-	23,441	428,479
Reserved for prepayments	-	-	-	-	-	-	-
Designated for net unrealized gains	-	243,109	133,506	-	-	-	143,574
Undesignated (deficit)	3,156,395	16,577,126	8,308,007	1,190,872	(23,109)	1,020,996	10,770,141
Total fund balance (deficit)	3,688,318	16,820,235	8,470,804	1,808,540	(23,109)	1,044,437	11,342,194
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,824,574	\$ 18,614,051	\$ 8,642,239	\$ 2,147,547	\$ 185,054	\$ 1,109,949	\$ 12,490,605

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	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
ASSETS							
Cash and cash equivalents	\$ 3,197,291	\$ 3,053,236	\$ -	\$ 706,571	\$ 105,985	\$ 60,770	\$ 90,369
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Due from other funds	57,901	-	57,771	4,257	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,255,192	\$ 3,053,236	\$ 57,771	\$ 710,828	\$ 105,985	\$ 60,770	\$ 90,369
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	\$ 47,746	\$ 2,858	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	48,559	-	-	-	-	-	-
Due to other funds	-	15,375	-	419,000	-	23,000	-
Interfund short-term loans payable	-	-	1,547,620	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	13,949	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	96,305	32,182	1,547,620	419,000	-0-	23,000	-0-
Fund balance							
Reserved for encumbrances	1,601,479	78,645	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-
Undesignated (deficit)	1,557,408	2,942,409	(1,489,849)	291,828	105,985	37,770	90,369
Total fund balance (deficit)	3,158,887	3,021,054	(1,489,849)	291,828	105,985	37,770	90,369
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,255,192	\$ 3,053,236	\$ 57,771	\$ 710,828	\$ 105,985	\$ 60,770	\$ 90,369

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